


2001 STATE OF MAINE
EXTENSION PAYMENT VOUCHER

010094000

For tax period: ____/____/01 to ____/____/____

1 Social Security number/EIN _____ 3 Name _____ Spouse's name (if applicable) _____ Address _____ City/Town _____ State _____ ZIP Code _____ Contact person phone number: _____ Contact person name: _____	2 Spouse's Social Security number _____ 4 Check the appropriate form: a. 1040ME (Individual) <input type="checkbox"/> b. 1041ME (Trust/Estate Income Tax) .. <input type="checkbox"/> c. 1120ME (C corp) <input type="checkbox"/> d. 1120B-ME (Financial Institutions) <input type="checkbox"/> e. 706ME (Estate Tax) <input type="checkbox"/> Enter date of death ____/____/____
5 Amount of Payment  Write your social security number/employer identification number on your check or money order. Mail this voucher with payment to: Maine Revenue Services, P.O. Box 9114, Augusta, ME 04332-9114.	

✂(cut along dotted line)✂

GENERAL INFORMATION

If you are unable to file your Maine income, franchise, or estate tax return by the original due date of the return, Maine allows an automatic six-month extension of time to file for individuals, trusts, and estates and seven months for corporations and financial institutions. Requests for additional time to file must be submitted in writing prior to the expiration of the extension period. Generally, the total extension period cannot exceed 8 months.

CAUTION: AN EXTENSION TO FILE YOUR MAINE RETURN IS NOT AN EXTENSION FOR PAYMENT OF TAX. If you owe money, you must pay at least 90% of that amount by the original due date for filing your return in order to avoid the penalty for late payment of tax. The remaining 10% must be paid when the return is filed on or before the extension due date in order to avoid the failure to pay penalty. However, interest is charged on any tax paid after the original due date of your return.

If you will be filing an individual income tax return and you make a payment prior to the filing of that return, you must use a Long Form (1040ME) when you file your return.

SPECIFIC INSTRUCTIONS

Lines 1 and 2. Enter on line 1 the social security number ("SSN") or federal employer identification number ("EIN") that you will show first on your income tax return. If you plan to file a joint individual income tax return, enter your spouse's SSN on line 2.

Line 3. Enter your name(s) and address. If an individual and you plan to file a joint return, include both spouses' names in the order in which they will appear on your return. If a corporation or financial institution, enter the company's name and address. If an estate or trust, enter the name and address of the estate or trust.

Line 4. Check the box that corresponds to the type of return for which the payment is to be applied. If estate tax (Form 706ME), enter date of death.

Line 5. Payment amount. Enter the amount of your check or money order.

INTEREST and PENALTIES

You will owe interest on any tax not paid by the regular due date of your return. The interest rate for calendar year 2002 is 8% per year, compounded monthly.

The penalty for late payment is 1% of any balance due not paid by the regular due date. This rate applies to each month, or part of a month, the tax is unpaid. The maximum penalty is 25%. This penalty does not apply if 90% of the tax liability is paid by the original due date of the return and the remaining 10% is paid with the return by the extended due date.

The penalty for late filing is \$25 or 10% of the tax due, whichever is greater. You will incur no penalty for late filing if your return is filed on or before the automatic extension due date.